

CHAPTER 272
Board of Equalization

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CROSS REFERENCES

Local Boards of Equalization - see Code of Va. ' ' 58.1-3370 to 58.1-3389

272.01 ESTABLISHED.

There is hereby established a permanent five member Board of Equalization for Loudoun County as provided in Section 58.1-3373 of the Code of Virginia.
(Res. Unno. Passed 1-17-84; Ord. 02-04. Passed 3-5-02.)

272.02 QUALIFICATIONS; APPOINTMENT.

(a) Members of the Board of Equalization ("the Board") shall be freeholders in the County and shall attend and complete in the basic course of instruction given by the Department of Taxation pursuant to Section 58.1-206 of the Code of Virginia.

(b) Members of the Board shall be appointed by the Circuit Court of Loudoun County. One member shall be appointed for a one- year term, one member shall be appointed for a two-year term, and three members shall be appointed for a three-year term. As the terms of the initial appointees expire, their successors shall be appointed for terms of three years.

(c) The Board may, no later than October 31 of each year, by resolution approved by a majority of its members, request that the Circuit Court of Loudoun County make the appropriate appointments to the Board.

(d) Any vacancy on the Board shall be filled for the unexpired term by the Circuit Court of Loudoun County.
(Ord. 02-04. Passed 3-5-02.)

272.03 ORGANIZATION.

(a) The Board shall elect from its members a chairman, a vice chairman and a recording secretary. The Board of Supervisors shall, by resolution, authorize the Board to employ necessary clerical or other assistants and advisors; provided, however, that any expenses incurred in connection therewith shall be prescribed in the annual budget adopted by the Board of Supervisors.

(b) The Board may adopt rules and procedures for its meetings and for the presentation of petitions or other requests for review as will facilitate proceedings before the Board.

(c) Three members shall constitute a quorum for meetings of the Board.
(Ord. 02-04. Passed 3-5-02.)

272.04 POWERS AND DUTIES.

(a) The Board shall have all the powers prescribed in the Code of Virginia, Chapter 32, Article 14 of Title 58.1 (Sections 58.1-3373, et seq.).

(b) The Board shall keep written minutes of all meetings. All working papers and evidence presented shall be properly indexed and filed in the Board's office located in the County Department of Financial Services. All such documents and working papers shall remain the property of the County.

(c) Whenever possible, a brief statement of the basis for the adjustment to an assessment should be included in the Board's decision.
(Ord. 02-04. Passed 3-5-02.)

272.05 DEADLINE FOR APPEALS.

No appeal of an assessment shall be heard by the Board unless an application for relief is made in writing and received by the Board not later than June 1 of the year in which such assessment is made.

(Ord. 02-04. Passed 3-5-02.)

272.06 COMPENSATION.

Members shall receive compensation for their services expended in discharging their duties as members of the Board of Equalization as prescribed by resolution of the Board of Supervisors.

(Ord. 02-04. Passed 3-5-02.)